

## A. Introduction

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-02, the ARMIS USOA Report.

## B. General Format

### 1. **Electronically-Filed Data**

- a. For data reporting years 1990 and beyond, carriers must file their ARMIS Reports and related documents electronically. Electronic submission of both is made through the Internet by selecting the “**Upload ARMIS Data**” link on the EAFS Home Page, at <http://www.fcc.gov/wcb/eafs/>.
- b. All files must be coded in ASCII. Header records in the ARMIS Report data files must include the report number, company, study area, period, COSA code, version, and submission number. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission.
- c. A separate ASCII file must be prepared for each report. More than one ASCII file can be included in the same electronic upload file – which is created by the data validation program – as long as they are for the same report and cover the same period and version (different submission numbers and multiple reasons for correcting data are allowed).
- d. The electronic submission will serve as the carrier’s official filing.

### 2. **ASCII File Name** – each file has six components:

- a. the four letter COSA code (CO = Company, SA = Study Area, see the COSA Code Table for a list of companies and their respective COSAs)
- b. the last two digits of the year which is covered by the data
- c. the letters “US”
- d. a decimal point
- e. the letter “P”, “C”, or “U” to indicate whether this is the Public version, the Confidential version, or the Unrestricted version
- f. two digits (zero filled) for the submission number: Submission 00 is for test data purposes only; Submission 01 is for the first submission of a year’s data

For example, the file name for the Unrestricted Version of the initial USOA Report data file to be submitted by Illinois Bell to cover the calendar year 2007 would be LBIL07US.U01:

|      |                                      |
|------|--------------------------------------|
| LBIL | COSA for Illinois Bell               |
| 07   | Data for calendar year 2007          |
| US   | USOA Report data file                |
| .    | Decimal point                        |
| U    | Unrestricted version                 |
| 01   | First submission of this year's data |

### C. Filing Requirement

1. **Proprietary Treatment:** Carriers seeking proprietary treatment for some data must provide two electronic versions of the automated report. The Confidential Version must contain all the required information. Confidential Treatment Data Records **must** be provided to identify confidential data but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures. The Public Version **should neither** include data for which the carrier is seeking proprietary treatment nor Confidential Treatment Data Records.

Carriers not seeking proprietary treatment for any data should provide only one electronic version which should be identified as the Unrestricted Version.

2. **Data Items That Are "Not Available," "Withheld," or Are "Irretrievable"** – See Sections B and C of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available," "Withheld," or are "Irretrievable."
3. **Related Documents** – These documents are required by Commission Order to be filed with specific ARMIS reports. The electronic submission of these documents must be converted to Adobe Acrobat's Portable Document Format (PDF), prior to submitting the documents to the Commission.

**Document Conversion Requirements:** Convert directly through a word-processing application or through the use of a scanning device. Other than a letterhead graphic, the documents to be converted should consist of text only—no graphics. Conversion of a document to PDF should result in a black and white document with a resolution no greater than 300 dpi, and having a file size no more than 40 to 50 Kb per page.

The related documents to be included in the electronic upload file for Report 43-02 are described in items (a) and (b), below:

- a. **Transmittal Letter** – Each ARMIS report submission must be accompanied by a letter of transmittal. When filing confidential data, a separate letter is required. These letters must be on official company letterhead and be included in each electronic upload file. The transmittal letter must list **only** COSAs included in the submission. See Section G.2 of the Reporting Procedures for a description of the information to be provided in the transmittal letter.

- b. **Data Certification Statement** – Carriers must certify the accuracy of the data submitted in the ARMIS Reports by including one certification statement, signed by a corporate officer, in each electronic upload file. The certification statement must list **all** COSAs required for a specific ARMIS report. See Section G.3 of the Reporting Procedures for a description of the information to be included in the statement.

In a separate electronic submission to the Commission include the following report:

- c. **Annual SEC 10-K Report** – Carriers that file Table C-5 of ARMIS Report 43-02 are required to file a copy of the holding company’s Annual SEC Form 10-K Report. The PDF file naming convention that **must** be used for this report will consist of three components: (1) the four letter holding company COSA code; (2) the report year; and (3) the report name. For example, the file name for the SEC Form 10-K Report for BellSouth would be **bstr2007f10k.pdf**. See Section G.4 of the Reporting Procedures for details on the requirement for this report.

#### 4. **Data Validation Programs**

- a. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission.
- b. The edit check program creates the electronic upload file to be used as the carrier’s official filing. It will normally contain the following:
- 1 The ASCII file(s)
  2. Text files that will be stored in the database
  3. The edit check results (“the Discrepancy Report”)
  4. The comparison utility results for roll-up comparisons (“the Detailed Error Report”)
  5. Related documents in PDF format, except the SEC Form 10-K Report
5. **Upload Comment Field:** Enter the reason for the filing, which must include a brief description of ALL data (including footnotes) that have been added, removed, or modified since the previous submission. This description must agree with what is being filed. The comments should not contain references to IATD letters. Maximum comment length is 245 characters (including spaces). If comment length will exceed 245 characters, include in the comments a reference to the associated transmittal letter by its date, for additional information.

#### D. **Data Entry Conventions**

1. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.

2. Begin each data record in column 1 and make each record the proper length as specified in the record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, e.g. use \_\_123, NOT 123. All non-numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use “John Doe\_\_.”
3. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).
4. When records require the entry of multiple rows of data for a particular item, enter data in only those rows for which there are data to report.
5. Section ID row number records have been added for identifying sections of a table that require reporting multiple rows of data for a particular item. This record includes a counter to show the total number of rows or the total number of individual sets of rows in a section.
6. Records requiring the use of specific row numbers for a set of rows in a particular section of a table must follow the sequence patterns as shown in the Forms Section of the Report Definition.
7. When records require the use of row numbers that are associated with a state code or name, use assigned row numbers and the state code on the Automated Report, not the state name, as shown on the State Row Numbers and Codes Reference Table of the Report Definition. State Codes are to be enclosed in double quotation marks, left justified and space filled.

Example: For the Automated Report, enter only the state row numbers and state codes (e.g., “110,” “AL,” . . .)

8. In any data field requiring the entry of a state or territory (e.g., State of Incorporation, States of Operation, etc.) enter the state code on the Automated Report, not the state name, as shown on the State Row Numbers and Codes Reference Table of the Report Definition. State Codes are to be enclosed in double quotation marks and left justified and space filled, e.g., “NY\_\_.”
9. Do NOT include “\$,” “%,” embedded commas, decimal points, quotes or other formatting characters in any numeric data fields, except for row numbers and percentage fields, which will include a decimal point but not a percent sign.
10. In data fields requiring an entry of a date (e.g., Table C-5, Date of Change) or year (e.g., Table C-5, Term Expired or Current Term will Expire), enter as “mmddyyy” or “yyyy”. If there is no date to report, zero fill date as, “00000000” or “0000”. Do not leave blank or insert “N/A.” These entries must be enclosed in double quotation marks and left justified.
11. In any numeric data field designated by N/A, enter -99999. In any text data field designated by N/A, enter “N/A”. If a “Public Version” is filed, enter -88888 in any numeric data field and “W/H” in any text data field for which data are “Withheld” to indicate that confidential

treatment has been requested. These entries must be formatted according to the format rules for the particular data field; e.g., in the percentage fields, -99999 is entered as -99999.00 and text fields are enclosed in double quotation marks.

12. Do not override designated N/As. However, if a reporting carrier wishes to apply data to a field containing a N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. The amount(s) **must not** be entered in the N/A field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

#### E. Rounding Conventions

1. As specified in the Report Definition, all monetary figures must be rounded to the nearest thousand dollars.
2. All percentage amounts (e.g., Expected Long Term Return On Assets) must be entered as in the following example and rounded to two decimal places.

Example: 23.70561 percent should be entered as 23.71

3. All ratios must be rounded to two decimal places. Service life (e.g., Bases of Charges for Depreciation) must be rounded to one decimal place.
4. Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 31, 20xx).

#### F. Footnotes

##### 1. **General:**

- a. For initial (annual) filings, if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, the carrier must include detailed footnote text to explain the specific circumstances. For resubmission filings, footnotes must be provided for all changed data, which includes changed footnotes. When a summary row value changes because of changes to one or more of its detail rows, the summary row must also be footnoted.
- b. Footnotes should be filed for the entities to which they apply: a footnote might apply to a holding company COSA only, to a study area COSA only, or to both entities. (However, footnotes should not be submitted at the holding company level if they apply only to a company's study areas.)
- c. If the reporting carrier does not follow the procedures described in the row and column instructions of the applicable Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its

specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission. See Section E of the Reporting Procedures for examples of valid footnotes.

- d. Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote.
  - e. The footnote text must be included in the Footnote Text Records.
2. **Mandatory:** Certain items require accompanying footnotes and those items are specified in the appropriate section of the Report Definition for filing the reports. Such footnotes are mandatory and must be entered in the Footnote Text Records.

3. **Footnote Structure:**

Observe the footnote specifications to the letter and strive for an efficient footnote structure. Reduce the size and number of footnotes by using global and referring footnotes.

Global Footnotes

- a. If a footnote applies to an entire table, its row number is 9999.0, and its column letter is ZZ;
- b. If a footnote applies to all columns within a single row, its column letter is ZZ;
- c. If a footnote applies to a single column within all rows, its row number is 9999.0;
- d. If a footnote applies to a majority of (but not all) columns within a single row, its column letter is ZZ, and its text should include the identity of the columns to which the footnote applies;
- e. If a footnote applies to a single column within a majority of (but not all) rows, its row number is 9999.0, and its text should include the identity of the rows to which the footnote applies;

Referring (non-Global) Footnotes

- f. If a footnote applies to more than one, but less than a majority of rows or columns, use individual referring footnotes for the rows or columns to refer to a single explanatory footnote. The referring footnote must include the explanatory footnote's number, row, and column;
- g. Referring footnotes and the footnotes to which they refer should be in the same table.

### Footnote Removal

- h. For resubmissions, remove footnotes if they no longer apply, and renumber the remaining footnotes.
- i. When removing one or more footnotes from a table that were erroneously included in a previous filing, provide a single explanatory footnote that includes a list of the affected rows and columns. This footnote's record number for the footnoted data is 9999 (field 4), its table number is ZZZZ, its row number is 9999.0, and its column letters are ZZ.

### G. Errata

1. Carriers are under a legal obligation to correct any erroneous data, which includes footnotes, reported in ARMIS Reports. Thus, whenever there are changes in table data, footnotes are added, footnotes are removed because they were erroneously-filed, or the text of an existing footnote is changed, an erratum (and resubmission) is required. See Section B of the Reporting Procedures for the use of submission numbers when an erratum occurs.
2. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.
3. Current errata references must be included in the Erratum Record(s).

#### 4. **Errata Structure:**

Observe the errata record specifications to the letter, and strive for proper structure.

- a. An errata record should reference more than one column, if multiple—but not all—columns are affected for the same row. (Where all columns are affected use “ZZ” as the column reference.)
- b. When a footnote column field contains “ZZ” to indicate multiple—but not all—columns, the errata record column field should not use “ZZ.” Instead, list the columns affected in this field.
- c. The errata record should reference the footnote number to which it applies.
- d. For Submission Number 3 or higher, be careful to clear the errata table of entries from previous filings, prior to adding new errata entries for the new submission.
- e. When removing one or more footnotes from a table that were erroneously included in a previous filing, the erratum record should refer to a single footnote explaining the

removed footnote(s). In the erratum record, use 9999 for the record number of the corrected data (field 4), ZZZZ for the table number, 9999.0 for the row number, and ZZ for the column letters.

## H. Data Record Descriptions

The twenty-one data record types are described below. See pages 12 through 64 for record layouts. The automated file will consist of the following record types:

1. Record Type H1 – Header Record  
One Type H1 record per file. The first record of each file. Contains identifying data. See page 12 for record layout.
2. Record Type L2 – Label Record  
One Type L2 record per file. The second record of each file. Contains report number, accounting level reporting. See page 13 for record layout.
3. Record Type A3 – (Table C-3) Respondent Corporate Information Data Record  
218 or less Type A3 records per file as shown on page 6 of the Report Definition.  
One Type A3 record to report the exact name of the respondent.  
One Type A3a record to show the total number of records entered for each state of operation, followed by 1 to 20 Type A3a records for each state of operation.  
One Type A3b record to show the total number of directors reported, followed by 1 to 99 Type A3b records for each director.  
One Type A3c record to show the total number of officers reported, followed by 1 to 99 Type A3c records for each officer.  
Each record provides the corporate information for a respondent. See pages 14-16 for record layout.
4. Record Type A5 – (Table C-5) Important Changes During the Year Data Record  
869 or less Type A5 records per file as shown on page 7 of the Report Definition.  
One Type A5a record to show the total set of rows used to report the particulars of the substantial portions or all property sold, followed by 0 to 9 sets of Type A5a records for reporting the particulars of each property sold during the current reporting period exceeding \$500,000.  
One Type A5b record to show the total number of important contracts, agreements, etc., followed by 0 to 368 Type A5b records for entry of data associated with important contracts and agreements entered into during the current reporting period.  
One Type A5c record to show the total number of important changes in service and rate schedules, followed by 0 to 599 Type A5c records to report data associated with the important changes in service and rate schedules during the current reporting period exceeding \$500,000.  
Each record discloses important changes during the reporting period for the carrier. See pages 17-24 for record layout.

5. Record Type B1 – Account Balance Data Record  
51 Type B1 records per file.  
Include one Type B1 record for each of the 13 rows as shown on page 8 of the Report Definition.  
After the Type P1 records (see below), include one Type B1 record for each of the 38 rows as shown on page 10 of the Report Definition.  
Each record contains the ending balance or dollar amount recorded in that particular account. See page 25 for record layout.
6. Record Type P1 – Balance/Income Period Activity Data Record (from Table B-1)  
50 Type P1 records per file. One record for each of the 50 rows as shown on pages 8 and 9 of the Reporting Definition. Each record contains the details of the activity of the account during the reporting period. See pages 26 & 27 for record layout.
7. Record Type B2 – Cash Flows Data Record  
35 Type B2 records per file. One record of each of the 35 rows of cash activities as shown on page 11 of the Report Definition. Each record contains increase/decrease in cash and cash equivalents. See page 28 for record layout.
8. Record Type B3 – Investments In Affiliates and Other Companies Data Record  
63 or less Type B3 records per file as shown on pages 12 – 14 of the Report Definition.  
One Type B3a record to show the total number of investments reported using the “equity method”. followed by 0 to 29 Type B3a records for each investment, followed by one Type B3a record for the total amount of investments using the “equity method.”  
One Type B3b record to show the total number of investments reported using the “cost method”. followed by 0 to 29 Type B3b records for each investment, followed by one Type B3b record for the total amount of investments using the “cost method.”  
Include one Type B3 record for total affiliates, followed by one Type B3 record for aggregate non-affiliates, followed by one Type B3 record for total investments.  
Each record displays the amount of carrier investment in affiliated companies accounted for under the “equity method” and the “cost method” and investment in non-affiliated companies. See pages 29 – 32 for record layout.
9. Record Type B4 – Analysis of Assets Purchased From or Sold to Affiliates Data Record  
81 or less Type B4 records per file as shown on page 15 of the Report Definition.  
One Type B4a record to show the total number of assets purchased from affiliates, followed by 0 to 39 Type B4a records for each asset purchased, followed by 0 or 1 Type B4a record for the total amount of assets purchased.  
One Type B4b record to show the total number of assets sold to affiliates, followed by 0 to 39 Type B4b records for each asset sold, followed by 0 or 1 Type B4b record for the total amount of assets sold.  
Each record displays data regarding the purchase of assets from and sales of assets to affiliates. See pages 33 – 35 for record layout.
10. Record Type B5 – Analysis of Entries In Accumulated Depreciation Data Record  
33 Type B5 records per file. One record for each of the 33 rows of depreciable

telecommunications plant maintained in subsidiary record categories in Account 3100 as shown on pages 16 & 17 of the Report Definition. Each record displays the activities in the accumulated depreciation accounts. See pages 36 & 37 for record layout.

11. Record Type B6 – Summary of Investment and Accumulated Depreciation by Jurisdiction Data Record

One Type B6 record of each row with data to be reported. Include one Type B6 record for total company data, even if there is only one state row to report as shown on page 18 of the Report Definition. Each record displays the plant investment and its associated accumulated depreciation by jurisdiction. See pages 38 – 40 for record layout.

12. Record Type B7 – Bases of Charges For Depreciation by Jurisdiction Data Record

One Type B7 record to show the total number of sets of jurisdictions reported, followed by one Type B7 record for each row with data to be reported as shown on page 19 of the Report Definition. Include One Type B7 record for total company data, even if there is only one state row to report. Each record displays the charges for depreciation for each class or subclass of depreciable plant for which a depreciation rate is determined by jurisdiction. See pages 41 – 44 for record layout.

13. Record Type B10 – Accounts Payable to Affiliates Data Record

52 or less Type B10 records per file. One Type B10 record to show the total number of affiliate creditors reported, followed by 0 to 50 Type B10 records for each affiliate creditor, followed by 0 or 1 Type B10 record for the amount payable as shown on page 20 of the Report Definition. Each record displays outstanding payables to affiliate creditors. See pages 45 – 47 for record layout.

14. Record Type I1 – Income Statement Data Record (Table I-1)

98 Type I1 records per file as shown on pages 21 – 23 of the Report Definition. Each record contains the ending balance or dollar amount recorded in that particular account. See page 48 for record layout.

15. Record Type I2 – Analysis of Services Purchased From or Sold To Affiliates Data Record

82 or less Type I2 records per file as shown on page 24 of the Report Definition.

One Type I2a record to show the total number of services purchased from affiliates reported, followed by 0 to 39 Type I2a records for each affiliate, followed by 0 or 1 Type I2a record for the total services purchased.

One Type I2b record to show the total number of services sold to affiliates reported, followed by 0 to 39 Type I2b records for each affiliate, followed by 0 or 1 Type I2b record for the total services sold.

Each record displays data regarding the purchase of services from or sales of services to affiliates. See pages 49 – 51 for record layout.

16. Record Type I6 – Special Charges Data Record

29 or less Type I6 records per file as shown on page 25 of the Report Definition.

One Type I6 record for the 6 single row entries, respectively.

One Type I6a record to show the total number of abandoned construction projects reported,

followed by 0 to 9 Type I6a records for each project entry, followed by one Type I6a record to show the total amount reported for abandoned construction projects.  
One Type I6b record to show the total number of penalties and fines reported, followed by 0 to 9 Type I6b records for each penalty and fine entry, followed by one Type I6b record to show the total amount reported for penalties and fines.  
Include One Type I6 record to show the total of all special charges reported.  
Each record display expense for the special charge accounts. See pages 52 – 54 for record layout.

17. Record Type I7 – Donations or Payments for Services Rendered By Persons Other Than Employees Data Record

1292 or less Type I7 records per file as shown on pages 26 – 28 of the Report Definition.  
One Type I7a record to show the total number of advertising and information services reported, followed by 0 to 397 Type I7a records for each advertising and information services entry, followed by one Type I7a record for total payment for these services.  
One Type I7b record to show the total number of audit and accounting services reported, followed by 0 to 97 Type I7b records for each audit and accounting services entry, followed by one Type I7b record for total payment for these services  
Continue including Type I7 (c – 1, inclusively) records for the rows with data to report pertaining to the 10 remaining services listed on Table I7, respectively. Follow the pattern of Type I7a and I7b records above.  
Each record displays payment to academia or payment for services rendered by persons other than employees. See pages 55 – 57 for record layout.

18. Record Type C3 – Confidential Treatment Record (Confidential Version only)

One or more Type C3 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment. Do not include this record type in the Public or Unrestricted Versions of a report. See pages 58 & 59 for record layout.

19. Record Type F3 – Footnote Record

One or more Type F3 records per file. Contains explanatory footnote text. Certain items require accompanying mandatory footnotes and those items are specified in the appropriate section of the instructions for filing the 43–02. See pages 60 & 61 for record layout.

20. Record Type E4 – Erratum Record

Zero Type E4 records in the first submission of a year's data. One or more Type E4 records per file in revisions filed to correct that year's submission. Each time an erratum occurs, a carrier must use a new submission number. Contains information to identify the data that were corrected in this submission. See pages 62 & 63 for record layout.

21. Record Type T1 – Trailer Record

One Type T1 record. The last record of the file. Contains contact person, etc. See page 64 for record layout.

RECORD TYPE H1 – HEADER RECORD

| <u>Field</u> | <u>Item</u>        | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------|----------------|-----------------|--|
| 1            | Record Number      | 1001           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA               | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type        | "H1 "          | 13 – 18         | Always contains the letter H capitalized and the number 1 with no space between them.<br>Format: Include quotation marks.  |
| 4            | File Name          | "LBIL07US.U01" | 20 – 33         | The name of the ASCII file.<br>Format: See page 1, paragraph B.2. Include quotation marks.   |
| 5            | Year               | 2007           | 35 – 38         | The year covered by the data.  |
| 6            | Quarter #          | 0              | 40              | Always contains the number 0 since this is an annual data file.  |
| 7            | Data Entry Date    | 20080315       | 42 – 49         | The date on which the data were last entered or revised.<br>Format: YYYYMMDD.  |
| 8            | Version            | "U"            | 51 – 53         | The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted).<br>Format: Include quotation marks.   |
| 9            | Submission #       | 01             | 55 – 56         | 00 for test data purposes only; 01 for first submission of a year's data. Higher numbers (02, 03, etc.) are used each time a change occurs to denote a new submission.<br>Format: Right justified. |
| 10           | End of Record Code | "XQ"           | 58 – 61         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

Note: All fields are separated by commas.

```

          1         2         3         4         5         6
1234567890123456789012345678901234567890123456789012345678901
Sample record:
1001,"LBIL","H1 ", "LBIL07US.U01",2007,0,20080315,"U",01,"XQ"
    
```

RECORD TYPE L2 – LABEL RECORD

| <u>Field</u> | <u>Item</u>          | <u>Example</u>                             | <u>Position</u> | <u>Description</u>   |
|--------------|----------------------|--|-----------------|--|
| 1            | Record Number        | 1002                                       | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.                           |
| 2            | COSA                 | "LBIL"                                     | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type          | "L2 "                                      | 13 – 18         | Always contains the letter L capitalized and the number 2 with no space between them.<br>Format: Include quotation marks.                    |
| 4            | Report Number        | "FCC REPORT 43-02"                         | 20 – 37         | Always contains "FCC REPORT 43-02" capitalized.<br>Format: Include quotation marks.  |
| 5            | Account Filing Level | "A"  | 39 – 41         | Account filing level (Class A) capitalized.<br>Format: Include quotation marks.  |
| 6            | Carrier              | "Illinois Bell "<br>(spaces until pos. 73) | 43 – 74         | Name of the carrier.<br>Format: Left justified and space filled. Include quotation marks.  |
| 7            | Study Area           | "Illinois "                                | 76 – 97         | Name of the study area.<br>Format: Left justified and space filled. Include quotation marks.   |
| 8            | Period Covered       | "Jan 2007 to Dec 2007"                     | 99 – 120        | Period covered by the data.<br>Format: "mmm yyyy to mmm yyyy". Include quotation marks.  |
| 9            | End of Record Code   | "XQ"                                       | 122 – 125       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks. |

Note: All fields are separated by commas.

1 2 3 4 5 6 7 8 9  
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678

Sample record:

1002,"LBIL","L2 ","FCC REPORT 43-01","A","Illinois Bell ","Illinois ",

1 1 1  
 0 1 2

901234567890123456789012345

Continuation of sample record:

"Jan 2007 to Dec 2007","XQ"

RECORD TYPE A3 (Table C-3) – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------------|----------------|-----------------|--|
| 1            | Record Number            | 1006           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type              | "A3b "         | 13 – 18         | Always contains the letter A capitalized and the number 3 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Section ID<br>Row Number | 100.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type A3.<br>Valid Ids: 15.0, 100.0, and 200.0  |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows:10.0 to 39.0, 101.0 to 199.0, and 201.0 to 299.0<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

Note: All fields are separated by commas.

```

      1      2      3
12345678901234567890123456789012345
Sample record:
1006,"LBIL","A3b ", 100.0,  2,"XQ"
    
```

- OR -

```

1006,"LBIL","A3b ", 100.0,  0,"XQ"
    
```

RECORD TYPE A3 (Table C-3) –RESPONDENT CORPORATE INFORMATION DATA RECORD

| <u>Field</u> | <u>Item</u>        | <u>Example</u>  | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------|---|-----------------|---|
| 1            | Record Number      | 1007  | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA               | "LBIL"  | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type        | "A3b "  | 13 – 18         | Always contains the letter A capitalized and the number 3 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number         | 101.0   | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 020.0 to 299.0. Include <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number. |
| 5            | Column (b) data    | "Jane Doe,<br>Chicago, IL "<br>(spaces until pos. 67)             | 27 – 68         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Include quotation marks.  |
| 6            | Column (c) data    | "Director... "<br>(spaces until pos. 129)                         | 70 – 130        | Column (c) data.<br>Format: See Field 5 above.  |
| 7            | Column (d) data    | "2007"<br>or<br>"0000"  | 132 – 137       | This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition.<br>Format: "yyyy". Enter "0000" in field if designated by N/A or there is no data to report. Include quotation marks.   |
| 8            | Column (e) data    | "01011978 to<br>Present " or<br>"N/A " (spaces<br>until pos. 159) | 139 – 160       | This field contains the data corresponding to column (e) as shown in the Form Section of the Report Definition.<br>Format: "mmdyyy to mmdyyy". Enter "N/A" in field if designated by N/A. Include quotation marks.  |
| 9            | End of Record Code | "XQ"  | 162 – 165       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |



RECORD TYPE A5 (Table C-5) – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------------|----------------|-----------------|---|
| 1            | Record Number            | 1012           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type              | "A5a "         | 13 – 18         | Always contains the letter A capitalized and the number 5 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Section ID<br>Row Number | 200.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type A5.<br>Valid Ids: 200.0, 400.0 and 1600.0  |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows: 210.0 to 292.0, 401.0 to 999.0 and 1610.0 to 1793.0.<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |

Note: All fields are separated by commas.

1            2            3  
12345678901234567890123456789012345

Sample record:

1012,"LBIL","A5a ", 200.0, 2,"XQ"

- OR -

1012,"LBIL","A5a ", 200.0, 0,"XQ"

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No.

1)

| <u>Field</u> | <u>Item</u>     | <u>Example</u>                                  | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|---|-----------------|---|
| 1            | Record Number   | 1013  | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"  | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "A5a "  | 13 – 18         | Always contains the letter A capitalized and the number 5 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number      | 210.0   | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 210.0 to 292.0. Include <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number. |
| 5            | Column (b) data | "Acquisition of ... "<br>(spaces until pos. 97) | 27 – 98         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.   |
| 6            | Column (c) data | "00000000"                                      | 100 – 109       | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: "mmddyyyy". Enter "00000000" in field if designated by N/A. Include quotation marks.   |
| 7            | Column (d) data | "N/A "<br>(spaces until pos. 150)               | 111 – 151       | Column (d) data.<br>Format: See Field 5 above.  |

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD

(Sample No. 1 continued)

| <u>Field</u> | <u>Item</u>        | <u>Example</u>                             | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------|--|-----------------|---|
| 8            | Column (e) data    | "NA"                                       | 153 – 156       | This field contains the <u>state code</u> corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes.<br>Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.                   |
| 9            | Column (f) data    | "00000000"                                 | 158 – 167       | Column (f) data.<br>Format: See Field 6 above.  |
| 10           | Column (g) data    | "N/A       "<br>(spaces until pos.<br>212) | 169 – 213       | Column (g) data.<br>Format: See Field 5 above.  |
| 11           | Column (h) data    | -99999                                     | 215 – 223       | This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 12           | Column (i) data    | -99999                                     | 225 – 233       | Column (i) data.<br>Format: See Field 11 above.   |
| 13           | End of Record Code | "XQ"                                       | 235 – 238       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No.

2)

| <u>Field</u> | <u>Item</u>     | <u>Example</u>   | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|--|-----------------|---|
| 1            | Record Number   | 1020   | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"   | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "A5b "   | 13 – 18         | Always contains the letter A capitalized and the number 5 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number      | 1610.0   | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 1610.0 to 1793.1. Include <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Valid row numbers must end in .0 or .1, e.g., the row numbers for the first six data entries would be 1610.0, 1610.1, 1611.0, 1611.1, 1612.0, and 1612.1. |
| 5            | Column (b) data | "Common<br>Carrier ... "<br>(spaces until pos.<br>97)  | 27 – 98         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.   |
| 6            | Column (c) data | "01012007"   | 100 – 109       | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: "mmddyyyy". Enter "00000000" in field if designated by N/A. Include quotation marks.   |
| 7            | Column (d) data | "Interconnection<br>..."<br>(spaces until pos.<br>150) | 111 – 151       | Column (d) data.<br>Format: See Field 5 above.  |

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD

(Sample No. 2 continued)

| <u>Field</u> | <u>Item</u>        | <u>Example</u>                             | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------|--|-----------------|---|
| 8            | Column (e) data    | "IL"                                       | 153 – 156       | This field contains the <u>state code</u> corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes.<br>Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.                   |
| 9            | Column (f) data    | "00000000"                                 | 158 – 167       | Column (f) data.<br>Format: See Field 6 above.  |
| 10           | Column (g) data    | "N/A       "<br>(spaces until pos.<br>212) | 169 – 213       | Column (g) data.<br>Format: See Field 5 above.  |
| 11           | Column (h) data    | -99999                                     | 215 – 223       | This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 12           | Column (i) data    | -99999                                     | 225 – 233       | Column (i) data.<br>Format: See Field 11 above.   |
| 13           | End of Record Code | "XQ"                                       | 235 – 238       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No.

3)

| <u>Field</u> | <u>Item</u>     | <u>Example</u>                 | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|--------------------------------|-----------------|---|
| 1            | Record Number   | 1022                           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"                         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "A5c "                         | 13 – 18         | Always contains the letter A capitalized and the number 5 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number      | 401.0                          | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 401.0 to 999.0. Include <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number. |
| 5            | Column (b) data | "N/A " (spaces until pos. 97)  | 27 – 98         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.   |
| 6            | Column (c) data | "00000000"                     | 100 – 109       | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: "mmddyyyy". Enter "00000000" in field if designated by N/A. Include quotation marks.   |
| 7            | Column (d) data | "N/A " (spaces until pos. 150) | 111 – 151       | Column (d) data.<br>Format: See Field 5 above.  |

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD

(Sample No. 3 continued)

| <u>Field</u> | <u>Item</u>        | <u>Example</u>                               | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------|--|-----------------|---|
| 8            | Column (e) data    | "NA"   | 153 – 156       | This field contains the <u>state code</u> corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes.<br>Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.                   |
| 9            | Column (f) data    | "01012007"                                   | 158 – 167       | Column (f) data.<br>Format: See Field 6 above.  |
| 10           | Column (g) data    | "Residential ..."<br>(spaces until pos. 212) | 169 – 213       | Column (g) data.<br>Format: See Field 5 above.  |
| 11           | Column (h) data    | – 156890                                     | 215 – 223       | This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 12           | Column (i) data    | 10000  | 225 – 233       | Column (i) data.<br>Format: See Field 11 above.   |
| 13           | End of Record Code | "XQ"   | 235 – 238       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |

Note: Separate all fields with commas.



RECORD TYPE B1 – ACCOUNT BALANCE DATA RECORD

| <u>Field</u> | <u>Item</u>          | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|----------------------|----------------|-----------------|--|
| 1            | Record Number        | 1025           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA                 | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type          | "B1 "          | 13 – 18         | Always contains the letter B capitalized and the number 1 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Row Number           | 1120.0         | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 120.0 to 150.0, 340.0 to 490.0, 1120.0 to 1500.0, 3100.0 to 4550.0.<br>Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number. |
| 5            | Account Balance data | 15432          | 27 – 35         | This field contains the ending balance or dollar amount recorded in the particular account.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.                  |
| 6            | End of Record Code   | "XQ"           | 37 – 40         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

Note: Separate all fields with commas.

| 1  | 2     | 3        | 4          |
|--|-------|----------|------------|
| 1234567890123456789012345678901234567890 |       |          |            |
| Sample records:                          |       |          |            |
| 1025,"LBIL",                             | "B1 " | ,1120.0, | 15432,"XQ" |
| 1089,"LBIL",                             | "B1 " | ,3100.0, | 7543,"XQ"  |

RECORD TYPE P1 – BALANCE/INCOME PERIOD ACTIVITY DATA RECORD

| <u>Field</u> | <u>Item</u>        | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------|----------------|-----------------|--|
| 1            | Record Number      | 1038           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA               | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type        | "P1 "          | 13 – 18         | Always contains the letter P capitalized and the number 1 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Row Number         | 2001.0         | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 210.0 to 260.0, 2001.0 to 2690.0.<br>Format: Right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place, (e.g., 2215.1) use the row number as shown. |
| 5            | Column (ab) data   | 65432          | 27 – 35         | This field contains the data corresponding to column (ab) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.                                       |
| 6            | Column (ac) data   | 2716           | 37 – 45         | Column (ac) data<br>Format: See Field 5 above.   |
| 7            | Column (ad) data   | 5432           | 47 – 55         | Column (ad) data<br>Format: See Field 5 above.   |
| 8            | Column (ae) data   | 2716           | 57 – 65         | Column (ae) data<br>Format: See Field 5 above.   |
| 9            | Column (af) data   | 60000          | 67 – 75         | Column (af) data<br>Format: See Field 5 above.   |
| 10           | End of Record Code | "XQ"           | 77 – 80         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

RECORD TYPE P1 – BALANCE/INCOME PERIOD ACTIVITY DATA RECORD (continued)

Note: Separate all fields with commas.

| 1  | 2          | 3      | 4     | 5     | 6     | 7          | 8 |
|--|------------|--------|-------|-------|-------|------------|---|
| 1234567890123456789012345678901234567890123456789012345678901234567890 |            |        |       |       |       |            |   |
| Sample records:  |            |        |       |       |       |            |   |
| 1038,"LBIL","P1  | ","2001.0, | 65432, | 2716, | 5432, | 2716, | 60000,"XQ" |   |
| 1061,"LBIL","P1  | ","2232.1, | 15432, | 2716, | 5432, | 2716, | 10000,"XQ" |   |

RECORD TYPE B2 – STATEMENT OF CASH FLOWS DATA RECORD

| <u>Field</u> | <u>Item</u>        | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------|----------------|-----------------|---|
| 1            | Record Number      | 1126           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA               | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type        | "B2 "          | 13 – 18         | Always contains the letter B capitalized and the number 2 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number         | 100.0          | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 100.0 to 440.0<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.   |
| 5            | Column (b) data    | -99999         | 27 – 35         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 6            | Column (c) data    | 199210         | 37 – 45         | Column (c) data<br>Format: See Field 5 above.   |
| 7            | End of Record Code | "XQ"           | 47 – 50         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |

Note: Separate all fields with commas.

```

1           2           3           4           5
12345678901234567890123456789012345678901234567890
Sample records:
1126,"LBIL","B2 ", 100.0,   -99999,   199210,"XQ"
1127,"LBIL","B2 ", 110.0,   15432,   -99999,"XQ"
    
```

RECORD TYPE B3 – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------------|----------------|-----------------|---|
| 1            | Record Number            | 1162           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type              | "B3a "         | 13 – 18         | Always contains the letter B capitalized and the number 3 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Section ID<br>Row Number | 100.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B3.<br>Valid Ids: 100.0, 200.0   |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows: 110.0 to 129.0, 201.0 to 229.0<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |

Note: All fields are separated by commas.

1            2            3

12345678901234567890123456789012345

Sample record:

1162,"LBIL", "B3a ", 100.0, 2,"XQ"

- OR -

1162,"LBIL", "B3a ", 100.0, 0,"XQ"

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
DATA RECORD

| <u>Field</u> | <u>Item</u>     | <u>Example</u>  | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|---|-----------------|---|
| 1            | Record Number   | 1163  | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"  | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "B3a "  | 13 – 18         | Always contains the letter B capitalized and the number 3 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number      | 101.0   | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 101.0 to 260.0. Include <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number. |
| 5            | Column (b) data | "Ameritech<br>Services, Inc.<br>– or –<br>"N/A       "<br>(spaces until pos.<br>67) | 27 – 68         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Include quotation marks.  |
| 6            | Column (c) data | 5432  | 70 – 78         | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.                 |
| 7            | Column (d) data | 5432  | 80 – 88         | Column (d) data<br>Format: See Field 5 above.   |
| 8            | Column (e) data | 1358  | 90 – 98         | Column (e) data<br>Format: See Field 5 above.   |

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
DATA RECORD (continued)

| <u>Field</u> | <u>Item</u>        | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------|----------------|-----------------|---|
| 9            | Column (f) data    | 1358           | 100 – 108       | Column (f) data<br>Format: See Field 5 above.   |
| 10           | Column (g) data    | 2716           | 110 – 118       | Column (g) data<br>Format: See Field 5 above.   |
| 11           | Column (h) data    | 16296          | 120 – 128       | Column (h) data<br>Format: See Field 5 above.   |
| 12           | Column (i) data    | 3197           | 130 – 138       | Column (i) data<br>Format: See Field 5 above.   |
| 13           | Column (j) data    | 2242           | 140 – 148       | Column (j) data<br>Format: See Field 5 above.   |
| 14           | Column (k) data    | 1404           | 150 – 158       | Column (k) data<br>Format: See Field 5 above.   |
| 15           | Column (l) data    | 4035           | 160 – 168       | Column (l) data<br>Format: See Field 5 above.   |
| 16           | Column (m) data    | 0              | 170 – 178       | Column (m) data<br>Format: See Field 5 above.   |
| 17           | Column (n) data    | 0              | 180 – 188       | Column (n) data<br>Format: See Field 5 above.   |
| 18           | Column (o) data    | 0              | 190 – 198       | Column (o) data<br>Format: See Field 5 above.   |
| 19           | Column (p) data    | 0              | 200 – 208       | Column (p) data<br>Format: See Field 5 above.   |
| 20           | Column (q) data    | 20331          | 210 – 218       | Column (q) data<br>Format: See Field 5 above.   |
| 21           | End of Record Code | “XQ”           | 220-223         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks |



RECORD TYPE B4 – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------------|----------------|-----------------|--|
| 1            | Record Number            | 1170           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type              | "B4a "         | 13 – 18         | Always contains the letter B capitalized and the number 4 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Section ID<br>Row Number | 100.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B4.<br>Valid Ids: 100.0 and 200.0.  |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows: 110.0 to 139.0, 201.0 to 239.0.<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

Note: All fields are separated by commas.

```

          1         2         3
12345678901234567890123456789012345
Sample record:
1170,"LBIL","B4a ", 100.0,  2,"XQ"

      -   OR   -

1170,"LBIL","B4a ", 100.0,  0,"XQ"
    
```

RECORD TYPE B4 – ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES  
DATA RECORD

| <u>Field</u> | <u>Item</u>     | <u>Example</u>   | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|--|-----------------|---|
| 1            | Record Number   | 1171   | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"   | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "B4a "   | 13 – 18         | Always contains the letter B capitalized and the number 4 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number      | 101.0  | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 101.0 to 240.0. Include <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number. |
| 5            | Column (b) data | "Ameritech Services, Inc."<br>– or –<br>"N/A "<br>(spaces until pos. 67) | 27 – 68         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Include quotation marks.  |
| 6            | Column (c) data | 5432   | 70 – 78         | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.                 |
| 7            | Column (d) data | 4321   | 80 – 88         | Column (d) data<br>Format: See Field 5 above.   |
| 8            | Column (e) data | 432  | 90 – 98         | Column (e) data<br>Format: See Field 5 above.   |

RECORD TYPE B4 – ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES  
DATA RECORD (continued)

| <u>Field</u> | <u>Item</u>        | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------|----------------|-----------------|--|
| 9            | Column (ee) data   | 234            | 100 – 108       | Column (ee) data<br>Format: See Field 5 above.   |
| 10           | Column (f) data    | 1357           | 110 – 118       | Column (f) data<br>Format: See Field 5 above.  |
| 11           | Column (g) data    | 11776          | 120 – 128       | Column (g) data<br>Format: See Field 5 above.  |
| 12           | End of Record Code | "XQ"           | 130 – 133       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks. |

Note: Separate all fields with commas.

1

1            2            3            4            5            6            7            8            9            0

12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789

Sample records:

```

1170,"LBIL","B4a ", 100.0, 2,"XQ"
1171,"LBIL","B4a ", 101.0,"Ameritech Services, Inc.           ", 5432, 4321, 432, 234,
1172,"LBIL","B4a ", 102.0,"Ameritech Information Systems, Inc. ", 0, 234, 123, 0,
1173,"LBIL","B4a ", 140.0,"N/A                               ", 5432, 4555, 555, 234,
1174,"LBIL","B4b ", 200.0, 0,"XQ"
    
```

```

1            1            1
1            2            3
012345678901234567890123
    
```

Continuation of sample records:

```

1357, 11776,"XQ"
3456, 3813,"XQ"
4813, 15589,"XQ"
    
```

RECORD TYPE B5 – ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION DATA RECORD

| <u>Field</u> | <u>Item</u>     | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|----------------|-----------------|---|
| 1            | Record Number   | 1175           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "B5 "          | 13 – 18         | Always contains the letter B capitalized and the number 5 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number      | 100.0          | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 100.0 to 490.0.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.  |
| 5            | Column (b) data | 1243863        | 27 – 35         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 6            | Column (c) data | 56780          | 37 – 45         | Column (c) data<br>Format: See Field 5 above.   |
| 7            | Column (d) data | 0              | 47 – 55         | Column (d) data<br>Format: See Field 5 above.   |
| 8            | Column (e) data | 7890           | 57 – 65         | Column (e) data<br>Format: See Field 5 above.   |
| 9            | Column (f) data | 0              | 67 – 75         | Column (f) data<br>Format: See Field 5 above.   |
| 10           | Column (g) data | 54327          | 77 – 85         | Column (g) data<br>Format: See Field 5 above.   |



RECORD TYPE B6 – SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY  
JURISDICTION DATA RECORD

| <u>Field</u> | <u>Item</u>     | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|----------------|-----------------|---|
| 1            | Record Number   | 1208           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "B6 "          | 13 – 18         | Always contains the letter B capitalized and the number 6 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number      | 240.0          | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 110.0 to 910.0.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.  |
| 5            | Column (a) data | "IL"           | 27 – 30         | This field contains the <u>state code</u> corresponding to column (a) as shown in the Report Definition. See Reference table for list of state codes.<br>Format: Left justified and space filled. Include quotation marks.  |
| 6            | Column (b) data | 23450          | 32 – 40         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 7            | Column (c) data | 1234           | 42 – 50         | Column (c) data<br>Format: See Field 6 above.   |
| 8            | Column (d) data | 0              | 52 – 60         | Column (d) data<br>Format: See Field 6 above.   |

RECORD TYPE B6 – SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY  
JURISDICTION DATA RECORD (continued)

| <u>Field</u> | <u>Item</u>        | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------|----------------|-----------------|--|
| 9            | Column (e) data    | 500            | 62 – 70         | Column (e) data<br>Format: See Field 6 above.  |
| 10           | Column (f) data    | 1280           | 72 – 80         | Column (f) data<br>Format: See Field 6 above.  |
| 11           | Column (g) data    | 25464          | 82 – 90         | Column (g) data<br>Format: See Field 6 above.  |
| 12           | Column (h) data    | 35678          | 92 – 100        | Column (h) data<br>Format: See Field 6 above.  |
| 13           | Column (i) data    | 140            | 102 – 110       | Column (i) data<br>Format: See Field 6 above.  |
| 14           | Column (j) data    | 0              | 112 – 120       | Column (j) data<br>Format: See Field 6 above.  |
| 15           | Column (k) data    | 35678          | 122 – 130       | Column (k) data<br>Format: See Field 6 above.  |
| 16           | Column (l) data    | 140            | 132 – 140       | Column (l) data<br>Format: See Field 6 above.  |
| 17           | Column (m) data    | 36458          | 142 – 150       | Column (m) data<br>Format: See Field 6 above.  |
| 18           | Column (n) data    | 130.00         | 152 – 160       | This field contains the data corresponding to column (n) as shown on the Form Section of the Report Definition.<br>Format: Right justified and space filled. Enter as a ratio and round to two decimal places. |
| 19           | Column (o) data    | 150.00         | 162 – 170       | Column (o) data<br>Format: See Field 18 above.   |
| 20           | End of Record Code | "XQ"           | 172 – 175       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |



RECORD TYPE B7 – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------------|----------------|-----------------|--|
| 1            | Record Number            | 1211           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type              | "B7 "          | 13 – 18         | Always contains the letter B capitalized and the number 7 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Section ID<br>Row Number | 100.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B7.<br>Valid Ids: 100.0.  |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows: 110.0 to 810.0.<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

Note: All fields are separated by commas.

1            2            3

12345678901234567890123456789012345

Sample record:

1211,"LBIL","B7 ", 100.0, 2,"XQ"

- OR -

1211,"LBIL","B7 ", 100.0, 0,"XQ"

RECORD TYPE B7 – BASES OF CHARGES FOR DEPRECIATION DATA RECORD

| <u>Field</u> | <u>Item</u>     | <u>Example</u>  | <u>Position</u> | <u>Description</u>   |
|--------------|-----------------|---|-----------------|--|
| 1            | Record Number   | 1212  | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA            | "LBIL"  | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type     | "B7 "   | 13 – 18         | Always contains the letter B capitalized and the number 7 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Row Number      | 240.0   | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 110.0 to 810.0.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.                                     |
| 5            | Column (a) data | "IL"  | 27 – 30         | This field contains the <u>state code</u> corresponding to column (a) as shown in the Report Definition. See Reference table for list of state codes.<br>Format: Left justified and space filled. Include quotation marks.   |
| 6            | Column (b) data | 2112.00   | 32 – 38         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: ####.##. Enter an account number using two decimal places. Enter -99999 if field is designated by N/A. Do <u>NOT</u> include quotation marks. |
| 7            | Column (c) data | "Motor<br>Vehicles "<br>– or –<br>"N/A "<br>(spaces until pos.<br>80) | 40 – 81         | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Include quotation marks.   |

RECORD TYPE B7 – BASES OF CHARGES FOR DEPRECIATION DATA RECORD (continued)

| <u>Field</u> | <u>Item</u>     | <u>Example</u>                        | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|---------------------------------------|-----------------|---|
| 8            | Column (d) data | "W"<br>– or –<br>"R"<br>– or –<br>"N" | 83 – 85         | This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition.<br>Valid entry: "W" (whole life), "R" (remaining life), "N" (N/A).<br>Format: Enter "N" if field is designated by N/A. Capitalize and include quotation marks.          |
| 9            | Column (e) data | 28.0                                  | 87 – 94         | This field contains the data corresponding to column (e) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 10           | Column (f) data | 5.32                                  | 96 – 104        | This field contains the data corresponding to column (f) as shown in the Form Section of the Report Definition.<br>Format: Enter as a percent and round to two decimal places. See format for Field 9 above if field is designated by N/A.  |
| 11           | Column (g) data | 4.32                                  | 106 – 114       | Column (g) data<br>Format: See Field 10 above.  |
| 12           | Column (h) data | 12.00                                 | 116 – 124       | Column (h) data<br>Format: See Field 10 above.  |
| 13           | Column (i) data | 56780                                 | 126 – 134       | Column (i) data<br>Format: See Field 10 above.  |
| 14           | Column (j) data | 23456                                 | 136 – 144       | Column (j) data<br>Format: See Field 10 above.  |
| 15           | Column (k) data | 2468                                  | 146 – 154       | Column (k) data<br>Format: See Field 10 above.  |



RECORD TYPE B10 – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------------|----------------|-----------------|--|
| 1            | Record Number            | 1220           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type              | "B10 "         | 13 – 18         | Always contains the letter B capitalized and the number 10 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Section ID<br>Row Number | 100.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B10.<br>Valid Ids: 100.0.   |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows: 101.0 to 150.0.<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

Note: All fields are separated by commas.

1            2            3  
12345678901234567890123456789012345

Sample record:

1220,"LBIL", "B10 ", 100.0, 2,"XQ"

- OR -

1220,"LBIL", "B10 ", 100.0, 0,"XQ"

RECORD TYPE B10 – ACCOUNTS PAYABLE TO AFFILIATES DATA RECORD

| <u>Field</u> | <u>Item</u>     | <u>Example</u>  | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|---|-----------------|---|
| 1            | Record Number   | 1221  | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"  | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "B10 "  | 13 – 18         | Always contains the letter B capitalized and the number 10 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Row Number      | 101.0   | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 101.0 to 160.0.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.  |
| 5            | Column (b) data | "Wisconsin<br>Bell "<br>– or –<br>"N/A "<br>(spaces until pos.<br>67) | 27 – 68         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Include quotation marks.  |
| 6            | Column (c) data | 53456   | 70 – 78         | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 7            | Column (d) data | 468   | 80 – 88         | Column (d) data<br>Format: See Field 6 above.   |
| 8            | Column (e) data | 1256  | 90 – 98         | Column (e) data<br>Format: See Field 6 above.   |
| 9            | Column (f) data | 54253   | 100 – 108       | Column (f) data<br>Format: See Field 6 above.   |

RECORD TYPE B10 – ACCOUNTS PAYABLE TO AFFILIATES DATA RECORD (continued)

| <u>Field</u> | <u>Item</u>        | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------|----------------|-----------------|--|
| 10           | End of Record Code | "XQ"           | 110 – 113       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks. |

Note: Separate all fields with commas.

| 1  | 2      | 3  | 4      | 5 | 6 | 7 | 8      | 9          |
|--|--------|--|--------|---|---|---|--------|------------|
| <u>12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789</u> |        |  |        |   |   |   |        |            |
| Sample records:  |        |  |        |   |   |   |        |            |
| 1221,"LBIL",   | "B10 " | , 100.0,                                   | 2,"XQ" |   |   |   |        |            |
| 1222,"LBIL",   | "B10 " | , 101.0,"Wisconsin Bell                    |        |   |   | , | 53456, | 468, 1256, |
| 1223,"LBIL",   | "B10 " | , 102.0,"Ameritech Audiotex Services, Inc. |        |   |   | , | 14367, | 90, 0,     |
| 1224,"LBIL",   | "B10 " | , 160.0,"N/A                               |        |   |   | , | 67823, | 558, 1256, |

1 1  
0 1  
01234567890123

Continuation of sample records:  
54253,"XQ"  
14286,"XQ"  
68521,"XQ"

RECORD TYPE I1 – INCOME STATEMENT ACCOUNTS DATA RECORD

| <u>Field</u> | <u>Item</u>          | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|----------------------|----------------|-----------------|--|
| 1            | Record Number        | 1225           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA                 | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type          | "I1 "          | 13 – 18         | Always contains the letter I capitalized and the number 1 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Row Number           | 5001.0         | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 510.0 to 530.0, 615.0 to 690.0, 700.0 to 790.0, 830.0 to 860.0, 5001.0 to 5300.0, 6110.0 to 6790.0, 7100.0 to 7990.0.<br>Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number. |
| 5            | Account Balance data | 109752         | 27 – 35         | This field contains the ending balance or dollar amount recorded in the particular account.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.  |
| 6            | End of Record Code   | "XQ"           | 37 – 40         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

Note: Separate all fields with commas.

Certain items require accompanying mandatory footnotes and must be entered in the Footnote Text record(s). Record Type I1 requires mandatory footnotes from AT&T, Qwest, and Verizon for row 5280, column (b).

|  | 1 | 2        | 3       | 4    |
|--|---|----------|---------|------|
| 1234567890123456789012345678901234567890 |   |          |         |      |
| Sample records:                          |   |          |         |      |
| 1225, "LBIL", "I1 "                      |   | ,5001.0, | 109752, | "XQ" |
| 1306, "LBIL", "I1 "                      |   | ,7100.0, | 5432,   | "XQ" |

RECORD TYPE I2 – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------------|----------------|-----------------|---|
| 1            | Record Number            | 1324           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type              | "I2a "         | 13 – 18         | Always contains the letter I capitalized and the number 2 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Section ID<br>Row Number | 100.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type I2.<br>Valid Id: 100.0, 200.0  |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows: 101.0 to 139.0, 201.0 to 239.0<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |

Note: All fields are separated by commas.

1            2            3  
12345678901234567890123456789012345

Sample record:

1324,"LBIL","I2a ", 100.0, 2,"XQ"

– OR –

1324,"LBIL","I2a ", 100.0, 0,"XQ"

RECORD TYPE I2 – ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES  
DATA RECORD

| <u>Field</u> | <u>Item</u>     | <u>Example</u>  | <u>Position</u> | <u>Description</u>  |
|--------------|-----------------|---|-----------------|---|
| 1            | Record Number   | 1035  | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA            | "LBIL"  | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type     | "I2a "  | 13 – 18         | Always contains the letter I capitalized and the number 2 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Row Number      | 101.0   | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 101.0 to 240.0. Included <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.                    |
| 5            | Column (b) data | "Ameritech<br>Services, Inc. "<br>– or –<br>"N/A "<br>(spaces until pos.<br>67) | 27 – 68         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Include quotation marks.  |
| 6            | Column (c) data | 2716  | 70 – 78         | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Do NOT override designated N/As.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |

RECORD TYPE I2 – ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES  
DATA RECORD (continued)

| <u>Field</u> | <u>Item</u>        | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------|----------------|-----------------|--|
| 7            | Column (cc) data   | 5432           | 80 – 88         | Column (cc) data<br>Format: See Field 6 above.   |
| 8            | Column (d) data    | 2716           | 90 – 98         | Column (d) data<br>Format: See Field 6 above.  |
| 9            | Column (dd) data   | 60000          | 100 – 108       | Column (dd) data<br>Format: See Field 6 above.   |
| 10           | Column (e) data    | 6789           | 110 – 118       | Column (e) data<br>Format: See Field 6 above.  |
| 11           | Column (f) data    | 77653          | 120 – 128       | Column (f) data<br>Format: See Field 6 above.  |
| 12           | End of Record Code | "XQ"           | 130 – 133       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks. |

Note: Separate all fields with commas.

| 1          | 2          | 3          | 4          | 5          | 6          | 7          | 8          | 9          | 10         |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1234567890 | 1234567890 | 1234567890 | 1234567890 | 1234567890 | 1234567890 | 1234567890 | 1234567890 | 1234567890 | 1234567890 |

Sample records:

```

1035,"LBIL","I2a ", 100.0, 2,"XQ"
1036,"LBIL","I2a ", 101.0,"Ameritech Service, Inc.           ", 2716, 5432, 2716, 10864,
1037,"LBIL","I2a ", 102.0,"Illinois Bell Communications, Inc. ", 123, 0, 456, 7890,
1038,"LBIL","I2a ", 140.0,"N/A                               ", 2839, 5432, 3172, 18754,
1039,"LBIL","I2b ", 200.0, 0,"XQ"
    
```

```

1      1      1
1      2      3
012345678901234567890123
    
```

Continuation of sample records:

```

(end of Record 1035 Type I2a, Row 100.0)
60000, 70864,"XQ"
5678, 14147,"XQ"
65678, 85011,"XQ"
(end of Record 1039 Type I2b, Row 200.0)
    
```

RECORD TYPE I6 – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|--------------------------|----------------|-----------------|---|
| 1            | Record Number            | 1342           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type              | "I6a "         | 13 – 18         | Always contains the letter I capitalized and the number 6 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Section ID<br>Row Number | 205.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type I6.<br>Valid Id: 205.0, 225.0  |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows: 210.0 to 218.0, 230.0 to 238.0<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.  |

Note: All fields are separated by commas.

1            2            3  
12345678901234567890123456789012345  
 Sample record:  
 1342,"LBIL","I6a ", 205.0, 2,"XQ"

- OR -

1342,"LBIL","I6a ", 205.0, 0,"XQ"

RECORD TYPE I6 – SPECIAL CHARGES DATA RECORD

| <u>Field</u> | <u>Item</u>        | <u>Example</u>  | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------|---|-----------------|--|
| 1            | Record Number      | 1343  | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA               | "LBIL"  | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type        | "I6a "  | 13 – 18         | Always contains the letter I capitalized and the number 6 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Row Number         | 210.0   | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 100.0 to 270.0. Included <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number. |
| 5            | Column (b) data    | "Ann Arbor<br>Datakit... "<br>– or –<br>"N/A "<br>(spaces until pos.<br>82) | 27 – 83         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Include quotation marks.   |
| 6            | Column (c) data    | 3456  | 85 – 93         | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.                  |
| 7            | End of Record Code | "XQ"  | 95 – 98         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

RECORD TYPE I6 – SPECIAL CHARGES DATA RECORD (continued)

Note: Separate all fields with commas.

| 1  | 2 | 3                               | 4      | 5 | 6 | 7 | 8 | 9          |
|--|---|---------------------------------|--------|---|---|---|---|------------|
| 1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678 |   |                                 |        |   |   |   |   |            |
| Sample records:  |   |                                 |        |   |   |   |   |            |
| 1340,"LBIL","I6  | , | 100.0,"N/A                      |        |   |   |   | , | 2716,"XQ"  |
| 1341,"LBIL","I6  | , | 200.0,"N/A                      |        |   |   |   | , | 123,"XQ"   |
| 1342,"LBIL","I6a   | , | 205.0,                          | 2,"XQ" |   |   |   |   |            |
| 1343,"LBIL","I6a   | , | 210.0,"Ann Arbor Datakit        |        |   |   |   | , | 3456,"XQ"  |
| 1344,"LBIL","I6a   | , | 211.0,"Illinois Waterfront Mall |        |   |   |   | , | 4567,"XQ"  |
| 1345,"LBIL","I6a   | , | 219.0,"N/A                      |        |   |   |   | , | 8023,"XQ"  |
| 1346,"LBIL","I6  | , | 220.0,"N/A                      |        |   |   |   | , | 716,"XQ"   |
| 1347,"LBIL","I6b   | , | 225.0,                          | 0,"XQ" |   |   |   |   |            |
| 1348,"LBIL","I6  | , | 240.0,"N/A                      |        |   |   |   | , | 6790,"XQ"  |
| 1349,"LBIL","I6  | , | 250.0,"N/A                      |        |   |   |   | , | 14523,"XQ" |
| 1350,"LBIL","I6  | , | 260.0,"N/A                      |        |   |   |   | , | 30175,"XQ" |
| 1351,"LBIL","I6  | , | 270.0,"N/A                      |        |   |   |   | , | 32891,"XQ" |

RECORD TYPE I7 – SECTION ID RECORD

| <u>Field</u> | <u>Item</u>              | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------------|----------------|-----------------|--|
| 1            | Record Number            | 1352           | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA                     | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type              | "I7a "         | 13 – 18         | Always contains the letter I capitalized and the number 7 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Section ID<br>Row Number | 200.0          | 20 – 25         | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type I7.<br>Valid Id: 200.0, 600.0, 700.0, 800.0, 900.0, 1300.0, 1400.0, 1500.0, 1600.0, 1700.0, 1800.0  |
| 5            | Section Item Count       | 2 – or – 0     | 27 – 30         | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero).<br>Valid Set of Rows: 201.0 to 598.0, 601.0 to 698.0, 701.0 to 798.0, 801.0 to 898.0, 901.0 to 1298.0, 1301.0 to 1398.0, 1401.0 to 1498.0, 1501.0 to 1598.0, 1601.0 to 1698.0, 1701.0 to 1798.0, 1801.0 to 1898.0<br>Format: Right justified and space filled. |
| 6            | End of Record Code       | "XQ"           | 32 – 35         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |

Note: All fields are separated by commas.

1            2            3  
12345678901234567890123456789012345

Sample record:

1352,"LBIL","I7a ", 200.0, 2,"XQ"

- OR -

1352,"LBIL","I7a ", 200.0, 0,"XQ"

RECORD TYPE I7 – DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES DATA RECORD

| <u>Field</u> | <u>Item</u>        | <u>Example</u>   | <u>Position</u> | <u>Description</u>   |
|--------------|--------------------|--|-----------------|--|
| 1            | Record Number      | 1353   | 1 – 4           | The sequential number of this record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA               | "LBIL"   | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type        | "I7a "   | 13 – 18         | Always contains the letter I capitalized and the number 7 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Row Number         | 201.0  | 20 – 25         | Row numbers as identified on the Report definition.<br>Valid range: 201.0 to 2000.0. Include <u>only</u> those rows for which there are data to report.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number. |
| 5            | Column (b) data    | "Carrie M.<br>Smith "<br>– or –<br>"N/A "<br>(spaces until pos.<br>82) | 27 – 83         | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition.<br>Format: Left justified and space filled. Include quotation marks.   |
| 6            | Column (c) data    | 1234   | 85 – 93         | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition.<br>Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.                  |
| 7            | End of Record Code | "XQ"   | 95 – 98         | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks.   |



RECORD TYPE C3 – CONFIDENTIAL TREATMENT RECORD

| <u>Field</u> | <u>Item</u>                                  | <u>Example</u> | <u>Position</u> | <u>Description</u>  |
|--------------|--|----------------|-----------------|---|
| 1            | Record Number<br>(for <u>this</u> record)    | 1372           | 1 – 4           | The sequential number of <u>this</u> record within this data file plus 1000.<br>Format: Right justified and space filled.   |
| 2            | COSA   | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.  |
| 3            | Record Type                                  | "C3 "          | 13 – 18         | Always contains the letter C capitalized and the number 3 with no space between them.<br>Format: Include quotation marks.   |
| 4            | Record Number<br>(for the confidential data) | 1038           | 20 – 23         | This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999.<br>Format: Right justified and space filled.  |
| 5            | Table Number                                 | "B1 "          | 25 – 30         | This field contains the table number of the table in which the confidential data appear. If the request is for the entire table, use "ZZZZ".<br>Format: Include quotation marks. Left justified and space filled.   |
| 6            | Row Number                                   | 2001.0         | 32 – 37         | This field contains the row number of the row which contains the confidential data as identified in the Report Definition. If the request is for the entire column(s), an entire table, or the entire submission, enter 9999.0.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown. |
| 7            | Column Label                                 | "AB"           | 39 – 42         | This field contains the column letter(s) of the confidential data as identified in the Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed for fields 8 thru 26.<br>Format: Include quotation marks. Left justified and space filled.  |

RECORD TYPE C3 – CONFIDENTIAL TREATMENT RECORD (continued)

| <u>Field</u> | <u>Item</u>          | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|----------------------|----------------|-----------------|--|
| 8            | Second Column Label  | "AC"           | 44 – 47         |  |
| 9            | Third Column Label   | "AD"           | 49 – 52         | Fields 8 through 26 are similar to field 7 and are used when the request is for the same row and more than one column.                       |
| .            |                      |                |                 | Otherwise, enter " ".  |
| .            |                      |                |                 |  |
| .            |                      |                |                 |  |
| 26           | Twentieth Col. Label | " "            | 134 – 137       |  |
| 27           | End of Record Code   | "XQ"           | 139 – 142       | Always contains the letters XQ capitalized with no space between them to indicate the end of the record.<br>Format: Include quotation marks. |

Note: All fields are separated by commas.

```

1         2         3         4         5         6         7         8         9
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample records:
1372,"LBIL","C3 ",1038,"B1 ",2001.0,"AB","AC","AD"," ", " ", " ", " ", " ", " ", " ", " ", " ", " ",
1373,"LBIL","C3 ",1061,"B1 ",2232.1,"AE","AF"," ", " ", " ", " ", " ", " ", " ", " ", " ", " ",
1374,"LBIL","C3 ",9999,"I1 ",9999.0,"B ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ",
1375,"LBIL","C3 ",9999,"I6 ",9999.0,"B ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ",
    
```

```

1         1         1         1         1
0         1         2         3         4
901234567890123456789012345678901234567890123456789012
Continuation of sample records:
" ", " ", " ", " ", " ", " ", " ", " ", " ", "XQ"
" ", " ", " ", " ", " ", " ", " ", " ", " ", "XQ"
" ", " ", " ", " ", " ", " ", " ", " ", " ", "XQ"
" ", " ", " ", " ", " ", " ", " ", " ", " ", "XQ"
    
```

RECORD TYPE F3 – FOOTNOTE TEXT RECORD

| <u>Field</u> | <u>Item</u>                               | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|---|----------------|-----------------|--|
| 1            | Record Number<br>(for <u>this</u> record) | 1376           | 1 – 4           | The sequential number of <u>this</u> record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA                                      | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type                               | "F3 "          | 13 – 18         | Always contains the letter F capitalized and the number 3 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Record Number<br>(for the footnoted data) | 1038           | 20 – 23         | This field contains the record number of the record which contains the footnoted data. See Section F for Footnote structure guidelines.<br>Format: Right justified and space filled.   |
| 5            | Table Number                              | "B1 "          | 25 – 30         | This field contains the table number of the table in which the footnoted data appear. See Section F for Footnote structure guidelines.<br>Format: Include quotation marks. Left justified and space filled.  |
| 6            | Row Number                                | 2001.0         | 32 – 37         | This field contains the row number of the row which contains the footnoted data as identified in the Report Definition. See Section F for Footnote structure guidelines.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown. |
| 7            | Column Label                              | "AE "          | 39 – 42         | This field contains the column letter(s) of the footnoted data as identified in the Report Definition. See Section F for Footnote structure guidelines.<br>Format: Include quotation marks. Left justified and space filled.   |
| 8            | Footnote Number                           | 1              | 44 – 46         | The number of this particular footnote.<br>Valid range: 1 to 999.<br>Format: Right justified and space filled.   |



RECORD TYPE E4 – ERRATUM RECORD

| <u>Field</u> | <u>Item</u>                               | <u>Example</u> | <u>Position</u> | <u>Description</u>   |
|--------------|---|----------------|-----------------|--|
| 1            | Record Number<br>(for <u>this</u> record) | 1384           | 1 – 4           | The sequential number of <u>this</u> record within this data file plus 1000.<br>Format: Right justified and space filled.  |
| 2            | COSA                                      | "LBIL"         | 6 – 11          | The COSA code for the filing entity.<br>Format: Include quotation marks.   |
| 3            | Record Type                               | "E4 "          | 13 – 18         | Always contains the letter E capitalized and the number 4 with no space between them.<br>Format: Include quotation marks.  |
| 4            | Record Number<br>(for the corrected data) | 1038           | 20 – 23         | This field contains the record number of the record which contains the data which were corrected in this submission. See Section G for Errata structure guidelines.<br>Format: Right justified and space filled.   |
| 5            | Table Number                              | "B1 "          | 25 – 30         | This field contains the table number of the table in which the corrected data appear. See Section G for Errata structure guidelines.<br>Format: Include quotation marks. Left justified and space filled.  |
| 6            | Row Number                                | 2001.0         | 32 – 37         | This field contains the row number of the row which contains the corrected data as identified in the Report Definition. See Section G for Errata structure guidelines.<br>Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number. For row numbers with one decimal place (e.g., 2212.1), use the row number as shown. |
| 7            | Column Label                              | "AB"           | 39 – 42         | This field contains the column letter of the corrected data as identified in the Report Definition. See Section G for Errata structure guidelines. If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 through 26.<br>Format: Include quotation marks. Left justified and space filled.   |



